

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Gram Panchayats – Improvement of civic amenities in Gram Panchayats preparation of Decentralized Development Plans in Gram Panchayats – Comprehensive Guidelines - issued.

PANCHAYAT RAJ AND RURAL DEVELOPMENT(MDL.I)DEPARTMENT

GO.Ms.No.464

Dated:20-12-2013

Read:-

From the CPR&RE, Hyderabad Lr.No.9974/CPR&RE/D3/2012,
dated.01-12-2013

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ORDER:

The 4th Ordinary Elections to Gram Panchayats are held recently (July-2013) and the elected Sarpanchas and Ward Members have taken charge in Gram Panchayats. The five years term of the Gram Panchayats will expire in July – 2018. As a Common Minimum Training Programme, a 3 day module is prepared and Trainings are being imparted to the elected Sarpanchas and Ward Members in all the Districts. Government felt it desirable to encourage Gram Panchayats, to prepare Decentralized Development Plans (DDPs) in each Gram Panchayat for the next five years, co-terminus with their tenure in O/o. the Gram Panchayat.

2. In this regard, an initial study was conducted in Kupriyal, Gram Panchayat Sadashivnagar Mandal, Nizamabad district to assess the tax potential. The important observation in Kupriyal village was that the Gram Panchayat committee evinced interest to levy & collect taxes & non-taxes at appropriate rates only when they are facilitated on a perspective plan (vision statement) for the next 5 years of their tenure. Learnings from Kupriyal village are further applied in Brahmanpalli (V) of Jakranpally (M) of Nizamabad District, which was identified as pilot Mandal for preparation of Decentralized Development Plans (DDPs) at Gram Panchayat level. As reported earlier, a series of meetings and workshops were held with Panchayat staff for orientation. Based on the observations & analyses made out of these studies, Government direct the Gram Panchayats in all districts to prepare Decentralized Development Plans (DDPs). The Decentralized Development Plans could be for two tenures i.e., a perspective plan for 5 years and an annual plan for each of the five years. Therefore the following instructions are issued for preparation of Decentralized Development Plans (DDPs) in Gram Panchayats.

1. Exercise for preparation of Decentralized Development Plans (DDPs) may be taken up in 2 steps.

Step-1:- In the 1st step all District Collectors (PW) may take up preparation of Decentralized Development Plans (DDPs) in the Gram Panchayats of one Mandal on pilot basis.

List of pilot Mandals identified by the districts are enclosed along with the criteria adopted for selection of pilot Mandals in **Annexure-I**.

- (i). Decentralized Development Plans (DDPs) shall be prepared in all Gram Panchayats of pilot Mandal in the 1st month of this activity. It will be rolled out in the remaining Mandals subsequently.
- (ii) Preparation of DDPs involve collection of data, it's analyses interaction with all stakeholders amongst others.
- (iii) Collectors may identify sufficient number of Mandal Resource Persons (MRP) who may be either MPDOs or E.O. (PR&RD)s or any other capable functionary with zeal and enthusiasm. Academically oriented office bearers of PRIs also could be considered.
- (iv) In addition to MRPs, there should be sufficient number of team members which may be in multiples of the Gram Panchayats in the Mandal. These may be preferably the G.P. Secretaries or any other competent functionary of PRIs or Government. Non political volunteers also could be chosen in deserving cases.
- (v) Collectors may also select senior district level officers to guide and monitor the entire process. There may be workshops held to train District Resource Persons (DRPs) and MRPs at the district level followed by Mandal level workshops. The village level team should work under the leadership of Gram Panchayat Sarpanch and other Panchayat members.
- (vi) Based on the experiences, observations and learning's in the Gram Panchayats of pilot Mandal, the District Collectors may roll out a similar exercise in other Mandals of the District, in a systematic manner and prepare Decentralized Development Plans (DDPs) for all Gram Panchayats in the district during 2nd and 3rd months of this exercise.

2. Components of a Decentralized Development Plan (DDP) of a Gram Panchayat:-

The primary objective of preparing Decentralized Development Plan (DDP) is to identify the felt needs of people in certain core subjects and plan for meeting them in a prioritized order. The core subjects of public importance relevant to Gram Panchayat as per sections 45 and 46 of APPR Act 1994 are.

- i. Drinking Water
- ii. Sanitation and public health
- iii. Street lighting
- iv. Internal road net work
- v. Other developmental activities such as
 - a). Agricultural development
 - b). Health
 - c). Educational development
 - d). Animal husbandry
 - e). Housing and environmental improvement
 - f). Industrial development
 - g). Link roads, Farm roads
 - h). Tourism, festivals and culture.

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These core subjects can be further un-bundled into several activities and sub activities as furnished in the model DDP prepared for Brahmanapalli Gram Panchayat of Jakranpalli Mandal, Nizamabad District that will be communicated to all the Districts by the Commissioner Panchayat Raj & Rural Employment separately.

3. Resources required for meeting the cost of DDPs :-

Major income resources of the Gram Panchayats considered for the planning exercise are classified as:

i. Internal resources of Gram Panchayat

- a). Own resources
 - i). Taxes (compulsory and optional)
 - ii). Non taxes (Fees and auctions)
- b). Assigned revenues
- c). Government grants released to Gram Panchayats
- d). Contributions, deposits and donations

ii. Funds dovetailed from line departments concerned

4. Process involved in the preparation of DDP of Gram Panchayat:-

The following activities shall be taken up in the chronological order mentioned below in all the pilot Mandal Gram Panchayats by the District Collectors.

- (i). Preparatory meeting with Panchayat Staff as detailed in **Annexure-II.**
- (ii). Commence the process of preparing draft DDP in the first Gram Panchayat of pilot Mandal and complete preliminary exercise in 3 days under the direct supervision of District Collector, District Panchayat Officer and relevant District Heads of Departments as detailed in **Annexure-III.**
- (iii). Based on the experience gained in 1st pilot village, action be taken to complete the process of preparing the DDPs for all the Gram Panchayats in pilot Mandal within 20 days – (Duration 20 days).
- (iv). DDPs of all Gram Panchayats in pilot Mandal shall be scrutinized at a Mandal level meeting chaired by District Collector and attended by the District heads of line departments and their subordinate staff duly observing the feasibility norms and fund availability. Where ever the District Head of Department finds it difficult to fund any particular activity / item such items may be placed in the inventory of works/items for posing them to appropriate agencies for funding – (Duration - 5 days).

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- (v). The Scrutinized draft DDPs shall be again placed before the respective Gram Sabha's and Gram Panchayats for approval – (Duration – 5 days).

Once the DDPs are finalized in 30 days, the Gram Panchayats shall take up resource raising steps including those of taxes, fee & auctions. House Tax assessment exercise shall be taken up separately involving all Households in a participatory approach in the next 15 days. Detailed guidelines for taking up House tax assessments exercise will be issued separately.

5. DDP preparation in the rest of Gram Panchayats in the Districts:-

The following strategy shall be adopted to roll out the Decentralized Development Plan (DDP) preparation exercise in all the Gram Panchayats in the District, during 2nd and 3rd months based on the experiences gained in the pilot Mandal Gram Panchayats.

- i. Gram Panchayats of pilot Mandal will become resource villages for the rest of the Gram Panchayats in the district.
- ii. Staff engaged in the pilot village and active community resource persons emerged in the pilot villages shall become resource persons and they will be deployed in rest of the Gram Panchayats in the districts as ToTs.
- iii. Rolling out exercise shall be taken up by developing adequate number of teams in each district duly utilizing the resource villages for exposure visits and resource persons as ToTs. About 4 to 5 teams per Mandal may be formed with a combination of trained Panchayat Staff and active educated village youth who emerged as Community Resource Persons by means of their exposure in pilot Gram Panchayats.
- iv. All necessary steps shall be taken to ensure that people's participation is adequately secured in the preparation of DDPs and in the resource assessment exercise includes House tax assessment. There shall not be any deviation in the quality of work. Necessary checks shall be put in place to cross – check the field activity and the records prepared during the exercise.
- v. Logistics support required in the process shall be provided by District Collectors to address to conveyance, boarding, lodging, TA, DA needs of personnel deployed in Gram Panchayats for this activity as per Government rates in vogue. (Both in pilot and rolling out phases.) Community resource persons when deployed outside their native village may be paid wage compensation @ Rs.150/- per day in addition to conveyance, boarding and lodging facilities.

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Adequate provisions shall be made to send Gram Panchayat representatives and staff on exposure visits to resource village.

Cost of pilot study and rolling out exercise may be met from capacity building funds made available to District Collector / Zilla Praja Parishad under BRGF/RGPSA etc.

6. Setting up of Planning and Analytical Cell :

Considering that the decentralized development planning is the need of the hour for rapid development of villages and also considering that it is a hard task requiring multi-disciplinary approach with incorporation of appropriate planning and analytical inputs, it is decided to set up a Planning and Analytical Cell in the Office of the Commissioner of Panchayat Raj and Rural Employment, A.P. Hyderabad. This cell should work in close cooperation with related organizations such as Centre for Economic and Social Studies (CESS) and AMR-APARD.

(This has been issued with the approval of Special Chief Secretary, Planning Department).

The Commissioner of Panchayat Raj and Rural Employment, Hyderabad shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**V. NAGI REDDY
PRINCIPAL SECRETARY TO GOVERNMENT (PR)**

To

The Commissioner Panchayat Raj & Rural Employment, A.P. Hyderabad.
All the District Collectors in the State.

Copy to:

The Planning Department.

The Commissioner, AMR-APARD., Hyderabad.

All the Chief Executive Officers, ZPP. in the State.

All District Panchayat Officers in the State.

SF/SCs

//FORWARDED::BY ORDER//

SECTION OFFICER

Continued for Annexures. I to IV

**GUIDELINES FOR IMPLEMENTATION OF PILOT STUDY ON
AUGMENTATION OF INCOME RESOURCES IN GRAM PANCHAYATS.**

ANNEXURE – I

1. IDENTIFICATION OF PILOT MANDALS:-

Criteria to be adopted for identification of Pilot Mandal is given below.

- a. The Mandal should have the Gram Panchayats positioned with sufficient number of Panchayat Secretaries.
 - b. The Mandal may contain both rural and urban features in desirable proportion.
 - c. Gram Panchayats in the Pilot Mandal shall be accessible conveniently so that the DPO / DLPO and other inspecting officers can make frequent visits for facilitation and monitoring.
 - d. The Gram Panchayats in the Pilot Mandal should have a known history of paying Taxes and Non-Taxes promptly, so that the Pilot activity in the Mandal would become a model for other Mandals to emulate.
- i. The District Panchayat Officers have identified the district wise pilot Mandals tentatively during the workshop held on 10.10.2013 and 28.10.2013 at AMR-APARD, using the above criteria.

Sl. No	Name of the District	Name of the Pilot Mandal
1	2	3
1	Warangal	Raghunathpalli
2	Khammam	Mudigonda
3	Adilabad	Gudihatnoor
4	Karimnagar	Thimmapur
5	Nalgonda	Chilukuru
6	Nizamabad	Jakranpally
7	Mahabubnagar	Kothuru
8	Ranga Reddy	Keesara
9	Medak	Kondapur
10	East Godavari	Samarlakota
11	West Godavari	Penugonda
12	Krishna	Ibrahimpattanam
13	Nellore	Kovur
14	Prakasam	Korisapadu
15	Guntur	Yedlapadu
16	Ananthapur	Ananthapur (Rural)
17	Chittoor	Renigunta
18	YSR Kadapa	CK Dinne
19	Kurnool	Orvakal

- To be identified in Srikakulam, Vizianagaram and Visakhapatnam districts separately.

V. NAGI REDDY
PRINCIPAL SECRETARY TO GOVERNMENT

ANNEXURE – II

PREPARATORY EXERCISE FOR PILOT STUDY:-

1. Internal Preparatory Meeting: The District Collector may hold a meeting with Select District level officers who would act as District Resource Persons (DRPs). Subsequently District Panchayat Officers should conduct an internal preparatory meeting with the following.

- i) All Divisional Panchayat Officers in the Districts.
- ii) Mandal Parishad Development Officers from pilot Mandal and 2 other Mandals.
- iii) Selected E.O(PR&RD)s (10 members) who have sound knowledge and experience in House tax assessment and other taxes and non-taxes.
- iv) Panchayat Secretaries and Junior Assts/ Junior Assistant-cum-Bill Collectors of all Gram Panchayats in pilot Mandal.
- v) Selected Panchayat Secretaries form other members (15 to 20 Members) who have sound knowledge and experience in House tax assessment and other taxes and non-taxes.

2. Agenda items for the internal meeting:- The purpose of internal meeting is to re-collect the concepts and ideas learnt in the workshop and chalk down actionable points (in telugu) useful for implementation in Pilot Mandal.

- All the participants should be exposed to the details of DDP (Decentralized Development Plan) prepared for Brahmanapalli Gram Panchayat. Activity wise plan prepared on 5 core subjects should be explained in detailed. The importance of levy and collection of income resources to Gram Panchayats to meet the cost of DDP (Decentralized Development Plan) should be appreciated by all the participants.
- i. Procedure to be followed for assessment of House Tax shall be clearly understood by each one of the participant. If necessary, a practical rehearsal of calculating House Tax in a few households in the nearby Gram Panchayats shall be taken up in the evening to remove doubts and difficulties.
 - ii. A rehearsal on conducting PRA Techniques (Participatory Rural Appraise) in pilot villages shall be done so that the participants get acquainted with the possible questions that might be raised in the villages while doing the assessment of House Tax and assessing the potential of other taxes and non-taxes and contributions.
 - iii. The likely questions and the appropriate answers to convince the public on taxation must be chalked out clearly and each participant officer must be trained on these concepts in the internal preparatory meeting itself.
 - iv. Preparation of Gram Panchayat wise schedule for study in pilot villages, based on the guidelines issued.
 - v. Preparation of plan on logistics support in the pilot villages, which includes advance intimations to all concerned especially the Sarpanch & G.P. members, conveyance facility, accommodation and food facility, material required to carry out PRA Techniques and assessment of taxes and non-taxes.

vi. Code of conduct shall be developed clearly mentioning the do's and don'ts that the official participants shall follow in pilot villages. The code of conduct must command a decent behavior from all the participants, while they are working in villages. They should speak a common language that encourages enhancement of Panchayat resources and they should not speak anything that affects the prospects of realizing better incomes to the Gram Panchayats. It is important to propagate the significance of realizing own source of income by Gram Panchayats by highlighting the fact that every rupee collected in the Gram Panchayat will apart from being utilized for the welfare and wellbeing of the local people would also enable in obtaining Rs.4 to 5 from Government and other sources.

It is a well established fact that the people will be willing to pay Taxes, Non – Taxes and contributions only when they gain confidence over the functioning of Gram Panchayat as their service provider.

Therefore the Gram Panchayat must earn credibility in the eyes of the local population. The participating teams must clearly tell the Gram Panchayat and the participants that the objective of this exercise is to meet all their prioritized felt needs with in a period of 5 years.

The Government Grants and Assigned Revenues which are due to the Gram Panchayats will definitely add to the Gram Panchayat Fund. The Gram Panchayat Committee and general public must understand the fact that their own Income Resources should form the primary source of income, whereas the grants / funds released by the Government to be treated as supplemental income to bridge the gaps if any. The facilitating team must also emphasis the constitutional status of Gram Panchayat which defined it as the third tier of Government under Article-243 and enormous responsibility devolved through the Constitution and APPR Act 1994 in respect of core subjects such as building regulation, drinking water, sanitation, internal roads, street lighting, public facilities and taxation. Thus the Gram Panchayats should realize the fact that they are authorized to levy and collect the taxes and non taxes only to meet the expenditure on some of the items listed above where as the rest of funds will be supplemented by Government. It is also desirable to make a comparative analysis of a Gram Panchayat which solely relied upon the Government Grants/Funds. Vis-à-vis another Gram Panchayat where internal resources in the form of taxes, non taxes and contribution are also raised. The better performance in case of later G.P, by virtue of additional cushion of funds must be appreciated.

vii. At the end of the internal meeting the District Panchayat Officer should ensure that all the participants in the internal meeting acquired the skills and commitments required for sensitizing Gram Panchayats in preparing DDPs in pilot Mandal. He/she must follow the code of conduct as prepared and finalized in the meetings. A copy of the code of conduct shall be circulated among the participants. Minutes of the meeting including the a copy of code of conduct shall be submitted to the CPR&RE.

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ANNEXURE – III

PROCEDURE TO BE ADOPTED IN THE FIRST GRAM PANCHAYAT OF PILOT MANDAL

- (i). Selection of first Gram Panchayat for pilot study :- Gram Panchayat with medium size population (3000 to 4000) and with most favourable environment may be identified for starting the pilot activity.

Activity in the first Gram Panchayat :-

There will be a 3 days activity in first Gram Panchayat of pilot Mandal as given below. At every step ensure that the Sarpanch and Gram Panchayat are in a position of leadership so that they own the plan willingly.

DAY-1

Venue :-Respective Gram Panchayat Office, (if venue is not having sufficient open

space & suitable other offices may be identified).

Participants:-

1).Activity in the first Gram Panchayat shall be initiated and completed

by District Panchayat Officer with his personal participation for 3 days

- **Officials:- 2)**. All the participants who got trained in the preparatory internal meeting held by District Panchayat Officer.

3). Other invitees – All Mandal level and village level officers who are required for preparation of DDP (Decentralized Development Plan) for the Gram Panchayat.

- **Non-Officials:-** Sarpanch, Upa-Sarpanch and all Ward Members of the host Gram Panchayat, 15 to 20 active members from the village including youth and elderly who evince interest in plan preparation and improving the incomes of the Gram Panchayats from internal resources.
- **Pre-requisites:-** Panchayat Secretary should collect basic information in Appendix (a, b, c, d) of DDP (Decentralized Development Plan) document well in advance and present in the first day meeting

• **Introduction:-**

The District Panchayat Officer should explain the purpose of the 3 day exercise in the Gram Panchayat highlighting the need to prepare a DDP for the Gram Panchayat for the next 5 years co-terminous with the 5 years term of the existing Gram Panchayat committee. The subjects to be considered for planning exercise are the 5 core subjects namely 1. Drinking water, 2. Sanitation and Public Health, 3. Street lighting, 4. Internal Roads, 5. Other Development subjects like Agriculture, Water harvesting, Animal Husbandry and Education.

Appropriate PRA techniques should be used with active participation of the local participants for identification of felt needs in the above items.

Further facilitation should be made to prioritise the activities for immediate consideration in the proposed annual budget for 2014-15 which will be coming into force from 01.04.2014. At the end, the total amount required to take up the annual action plans from 2014-15 to 2017-18 shall be arrived at and the importance of raising adequate income resources by the Gram Panchayat be highlighted.

In the next step the existing income resources of the Gram Panchayat shall be elicited from the participants and listed out on a chart using a simple participatory technique. Various components of taxes and non taxes as classified in the workshop shall be adopted in a chart form. The chart will be used as a check list to identify the taxes and non taxes levied and collected by the Gram Panchayat and those that are not at all levied and collected so far.

A tentative chart showing the classification of various income resources of the Gram Panchayats is enclosed (Annexure-IV) which can be used in the meeting in a magnified form.

In the next step the District Panchayat Officer shall workout in the meeting the per capita collection of taxes and non taxes as well as contributions in the year 2012-13 and compare them with per capita income of Government of India (Rs.12,500) and Government of Andhra Pradesh (Rs.13,000).

Data available from the best performing Gram Panchayats in other Mandals may also be quoted for comparison.

At the end, the local participants from the Gram Panchayat shall be facilitated to understand the in-adequacy of income resources within the Gram Panchayat and make them to think about the ways and means of improving the own resources of Gram Panchayat.

At this junction the District Panchayat Officer and his team should explain the importance of levy and collection of the optional taxes and thereby estimate the opportunity available in the village in terms of income potential from the 3 sources. If possible a commitment may be obtained regarding the rates at which the optional taxes can be levied along with the calculations of the expected incomes per annum.

In the next step the District Panchayat Officer's team shall initiate discussion on various non-taxes being levied in the village by highlighting the non-taxes that are ignored in the village. Then mapping of all income sources on a village map may be done by using different colours on ground.

The current status of levy and collection of non-taxes shall be analyzed and the short comings shall be listed out.

The expected incomes from such non-taxes shall be calculated duly considering the total potential available in the village.

A similar exercise shall be done on the current status of contributions received by the Gram Panchayats. The list of families gone out of the village (migrated: seasonal or permanent) shall be prepared each ward wise by the respective ward representatives in the meeting.

A rough estimation can be made regarding the contributions expected from the migrated people, if they are contacted and sensitized about the felt

needs of the village and the steps taken by the Gram Panchayat to address them.

At the end of the session the District Panchayat Officer should arrive at the expected revenues to the Gram Panchayats from optional taxes, non-taxes and contributions. Then the team will work out the compulsory taxes expected from the Gram Panchayats, after estimating the House Tax assessment done in a sample of 20 houses. The potentiality for levying Kolagram/Katarusumu and advertisement charges from identified locations shall be calculated.

☆ In the afternoon session the official team will give, training to the Panchayat committee and active youth (about 20-25) on the assessment of House Tax by using hands-on training method (Optional).

In the evening the official members, trained Panchayat members, trained youth and elderly shall divide themselves into teams (5 to 10) and make transact-walk in the wards allotted to them.

The purpose of transact – walk is to meet as many no. of house holds as possible and explain them about the vision statement prepared and the proposed annual action plan – 2014 prepared by the Gram Panchayat and obtain their feedback on it.

The team will also clarify the doubts, questions and apprehensions raised by the house holds on the existing taxation and the proposed action plan of the Gram Panchayat. If possible a kalajata cultural programme highlighting the duties, responsibilities and powers of Gram Panchayats can be organized with active participation of the villagers.

DAY – 2:

Venue :- Same Village

Participant:- Same as that of 1st day + active villagers who volunteer to participate in planning exercise.

Activity:-

2nd day activity starts with formation of teams to work out detailed plan on each item and sub-item of 5 core subjects. One more team to work on financial matters and income resources may be formed 6 teams may be thus constituted with the following members in the team.

- a). GP Ward Members - @ 2 -3
- b). Active village elderly/ youth - @ 2-3
- c). Village level functionaries of line departments relevant to the core subject
- d). Mandal level functionaries of line departments relevant to the subject –
- e). Staff deputed from other Gram Panchayats to take part in pilot activity.

The team members shall prepare plans duly consulting the stakeholders in the village after thoroughly studying the ground realities on the subject concerned. Wherever necessary they should personally visit the site and gather first hand information.

District Panchayat Officer and Sarpanch shall co-ordinate the work of all teams.

At the end of second day all teams will present their reports to Sarpanch and District Panchayat Officer who will facilitate scrutiny of the reports with reference to feasibility norms and make necessary modifications in a plenary session.

3rd day

Venue :- Same Gram Panchayat

Participants:- 1) Day 2 participants shall be continued.

2) District Heads of line departments along with their Mandal and Village level functionaries will be invited

- i. Chief Executive Officer, Zilla Praja Parishad
- ii. Superintending Engineer, Panchayat Raj,
- iii. Superintending Engineer, RWS & S
- iv. Project Officer, ITDA, i.e., (ITDA districts)
- v. Superintending Engineer, AP, TRANSCO
- vi. Project Director, Rajiv Vidya Mission
- vii. Joint Director, Agriculture
- viii. Joint Director, Animal Husbandry
- ix. District Medical & Health Officer
- x. District Educational Officer
- xi. Project Director, ICDS
- xii. Project Director, DWMA

Activity on 3rd day:-

On third day, a Gram Sabha will be conducted which will be attended by District Collector and District Heads of line departments relevant for preparation of DDP (Decentralized Development Plan). Draft plans prepared by the teams will be presented in the Gram Sabha and seek suggestions for their improvement. Officers present in the Gram Sabha will critically examine the draft action plan for 5 years with reference to feasibility norms and fund availability. Gaps identified for funding the plan shall be made good, by

1. Facilitating Gram Sabha to bridge the gap in funding by raising internal resources where ever line department does not have funding support.
2. Wherever line department express inability to support an activity, and Gram Panchayat also is unable to meet the cost from its own resources, the said activities/items may be added to in "inventory" which will be posed to appropriate funding agencies at a later date.

Gram Sabha will conclude by adopting a detailed action plan on all core subjects with clarity on source of funding.

The plan, thus approved in the Gram Sabha will be the first DDP (Decentralized Development Plan) for the pilot Mandal and will be documented in the format suggested for Brahmanpalli village.

V.NAGI REDDY
PRINCIPAL SECRETARY TO GOVERNMENT

GRAM PANCHAYAT INCOME RESOURCES – CLASSIFICATION

OWN RESOURCES					II. ASSIGNED REVENUES	III. GOVERNMENT GRANTS		IV. CONTRIBUTIONS
A-TAXES		B-NON TAXES			Surcharge on Seignorage fee on minor minerals	Per Capita Grant		Donations for water tap connections
						State Finance Commission Grant		
COMPULS-ORY TAXES	OPTIONAL TAXES	FEES	AUCTIONS					
House Tax	Tax on Agricultural Land	User Charges – Drinking water/Street lighting / Drainage	Shandies	Cattle	Seignorage on Sand Auction	Central Finance Commission Grant		
		License fee-Shops/Business/Other Establishments		Veg & Meat weekly market		Honororium to Sarpanch		
		License Fee – Trades with use of steam	Fisheries Tanks		Duty on Transfer of Proporty (Surcharge on Stam Duty	Incentive to Unanimously elected Gram Panchayat		Donations for Execution of works
			Shopping complex					
			Compost		Professional Tax			Donations for Specific purposes
			Poramboke Lands		Local Cess	Governm ent Schemes	BRGF	
			Fairs& Festivals income	MGNREGS				
Tax on Advertisem ents	Tax on vacant land	License Fee Cell Towers	Instalation	Ferries	Entertainment Tax	NRHM	Donations for common purposes	
		Renewal						

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